

*A Guide to*  
Participatory Budget Analysis  
for Primary Education

**HRCP 2005**

*This guide is part of a series of publications printed in collaboration with the Commonwealth Education Fund (CEF). HRCP is working with CEF on priority area 2 of the project, focusing on enabling local communities to monitor government spending on education at all levels of governance. The initiative has two objectives a) increase awareness in communities with regard to financing of education and its place in national planning and b) to make government spending in education more responsive to needs of the country. The purpose of this guide, with regard to the project, is to assist in developing skills and mechanisms to track budgetary allocations for primary education in Pakistan and to be used along with the budget tracking manual to make more effective use of the reference material.*

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## Chapter 1

# Introduction

This chapter will discuss:

1. How the budget is related in the wider context to human rights
2. Priority levels assigned to primary education in the country
3. Sources of funds for education

### 1.1 Budgets and human rights

Respecting the human rights of its people should be one of the government's highest priorities, if not *the* highest priority. In this sphere it can do many things to meet its rights obligations. The government, for example, may promote the right to education by making a speech about the importance of education to the well-being of individuals and of the society as a whole. A local government may gather the people in a community to help set up a school. Sometimes respecting human rights even involves a government in *not* doing something, like *not* standing in the way of girls going to school. Therefore meeting one's human rights obligations isn't necessarily about spending money.

At the same time, the reality is that very often it takes money for a government to properly meet its rights responsibilities. Financial resources need to be directed for a certain cause.

Funding is required to hire teachers, to build schools and to ensure conducive learning environment for students. These are just a few of the actions that are important to human rights and each requires money.

A government's determination to abide by its human rights obligations should be embodied in national and local policies, and government budgets should, in turn, reflect those policies. *Those interested in determining whether a government is fulfilling its human rights obligations should thus consider looking at the government's revenue, allocations and expenditures as reflected in its budget.*

However, no matter how sophisticated or detailed the analysis, examining a government's budget won't answer all possible questions about how well a government programme is being carried out. Increased funding may be directed to schools, for example, but that is no guarantee that the quality of teaching is being enhanced. Assessing the teaching requires something other than budget analysis. Nevertheless, budget analysis *can* provide a great deal of information for those concerned with human rights—particularly when budget figures are considered together with other data produced through research. Budget analysis can offer a year-by-year picture of a government's actions and the extent to which it has carried through on earlier promises. It can be a powerful tool for pinpointing a government's failure to comply with its rights obligations and can even identify actions a government may take to better meet those obligations.

## **1.2 Achieving education for all**

### ***1.2.1 Education as a priority***

One way to determine the priority of the claim education spending has on available resources is to compare education spending to *the size of the total national economy, a figure known as gross domestic product or GDP*. Because this is a standard economic measure, every country has an estimated GDP. By dividing the amount spent by the government of Pakistan on education by the GDP, we find that Pakistan spends a little under two percent of its GDP on education. Looking at this over time we also see that the amount spent on education has

fallen from about 1.83 percent of GDP to just 1.80 percent. In other words, education spending appears to be falling as a priority, at least when measured against all the resources available to the country.

A second useful way to measure the priority given to education is to compare education spending to total government spending. This question goes directly to decisions of policy makers - whatever the level of government spending, how does education stack up against other demands for public spending? According to the economic surveys, published every year by the Ministry of Finance, during the past four years the amount spent on social, economic and community services has been approximately 15 percent of the total expenditure. Estimates suggest that of this almost one-half, i.e. about seven to eight percent, is spent on education.

So long as there is an estimate of total government spending, we can divide education spending by total spending and, over time, get a sense of the priority that officials give to education spending. Thus education spending, whether measured as a share of the economy or as a share of total spending, appears to be a falling priority for government officials. They are spending available resources somewhere else.

### **1.2.2 Where is the money going to come from?**

In the spirit of the Dakar Declaration 2000, the ESR aims to: *“Promote EFA policies within a sustainable and well-integrated sector framework clearly linked to poverty elimination and development strategies”*

There is a limited range of means through which money can be obtained to pay for Education for All (EFA). Not all options are feasible and required, but it is important to know what options are available if we want to play an active role in the discussion about prioritizing what can be done. The options need to be pertinent to our economic, cultural and political set up.

In many countries like Pakistan there is a problem with a ‘finance gap’ in education that is the difference between the actual money available and what is needed to acquire a reasonable quality and quantity of education.

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*Sources of revenue for primary education*

*As a group discuss these questions and build consensus on relevant answers to the following questions:*

*Where do resources (money and material) for the development of education come from at?*

- a) national level*
- b) provincial level*
- c) district level*

*Do you know and/or have a say on how these resources are being used?*

*Critical issues for discussion*

*What is the role of the district in determination of the resource envelope?*

*Do you know that you are a source of revenue for the government?*

*(General incomes of districts can be calculated to reveal how much they are contributing to the national income)*

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### **1.2.2.1 Getting more money**

One option is to increase the percentage of GDP allocated to the primary education sector. Resources for an increased budgetary allocation can come from:

- Expanding tax income, including new taxes
- Promoting private schools run both by NGOs and private groups
- Increasing household and community contributions
- Donor aid and debt relief

### **1.2.2.2 Redistributing the money that is already available**

In Pakistan, expenditure on primary or basic education accounts for a relatively small proportion of the total expenditure. It is one of only 12 countries that spend less than two percent of their GDP on education. In the light of this it is recommended that

budgetary allocations must be enhanced to at least four percent of the GDP, as suggested in the National Education Policy (1998) and by UNESCO. In such situations redistribution is often advocated

- between sectors – e.g. reducing defence expenditure and increasing education spending. The defence sector in Pakistan consumes about one fifth of the total expenditure by the government.
- between sub-sectors of education – e.g. focus can shift from post-primary to primary level education as primary education has the highest drop out rate and school enrollment in this sector is extremely low.
- within primary educations sector – e.g. non-formal education can be promoted in areas (mostly rural) where formal schools are less efficient and effective.
- between different types of institutions – e.g. more private schools can be allowed to open, or schools can be handed out to NGOs that have already established infrastructure and faculty and are better equipped to deal with class room teaching.
- between types of different expenditures – e.g. expenditure can be shifted from recurrent expenditure to development expenditure or vice versa, on a needs-basis.

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*Some critical questions that need to be raised for discussion at the district/community levels are:*

- *Do you understand the criteria for the allocation of resources to the sectors?*
  - *Do you know your district priorities and are you aware that some sectors get more than others?*
  - *What influence do the stakeholders have over the sector allocations?*
-

### **1.2.2.3 Reducing the cost of providing primary education**

This is also known as 'reducing unit costs' or lowering the cost of providing education to a single child, so that you can get more children into school without increasing overall costs. This can be done by

- Reducing student to teacher ratio: There are many areas of Pakistan where the student teacher ratio is as high as 100: 1 while in other areas there are more teachers than students. Redistribution of human resources can essentially reduce the average cost of providing primary education to a child.
- Double/triple shifting of classes: Classes can be arranged in a way that can accommodate many different sections in one classroom. Timetables can be formulated to provide room for different classes of different subjects. In this way many classes can be scheduled using limited resources.
- Stopping children from repeating some years of education if, for example, they don't pass at the end-of-the-year exam. This will not only encourage them to perform better but also allow the same resources to provide education to new students.
- Changing the length of the school cycle: If the same amount of course can be covered in a lesser amount of time it will contribute considerably towards reducing overhead and recurrent costs.
- Simplifying the curriculum and teaching only a few subjects: This can be particularly helpful for children from poorer families and will reduce the workload. It will also reduce the financial burden of providing more teachers, designing more courses and arranging more classes.
- Introducing cost-sharing and formalizing community participation: Communities can work closely in identifying the problems of schools and contribute in their own capacities in helping the school meet its immediate needs. This could be in the form of financial help, school material, identification of resources such as teachers etc.

#### **1.2.2.4 Spending the available money according to decided plans**

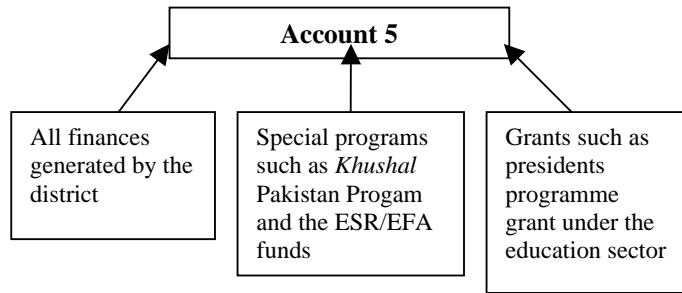
One of the most important distinctions budget analysts can make is to differentiate between *budgeted* spending (what government officials say they intend to spend when they enact the budget) and *actual* spending (the amounts that actually go out the door during the course of the year). While it is often easier to analyze *budgeted* spending, what really matters is *actual* spending.

Most often in Pakistan, the amount of money available is not as big a problem as blockages and leakages that prevent the funds from reaching the intended places. This requires a look at the budget system and process in Pakistan which is also covered in detail the budget tracking manual.



#### *Did you know?*

- *In the education sector, the district governments, in addition to inspecting schools to ensure that they comply with the standards and carrying out annual evaluations of teachers etc, now have the lead responsibility in deciding where to locate new schools and how to finance their construction?*
- *Under the District Coordinating Officer, the Executive District Officer-Education is a new position at the district level responsible for the entire education sector as opposed to a particular branch within the sector as was previously the case. The EDO is required to take decisions on the allocation of resources across branches and levels of education.*
- *With the setting up of the district governments, a new account IV, which is the district account, was created under the Local Government Ordinance.*
- *All finances generated at the district level or allocated to districts under special programmes/grants are placed in this account.*



## Chapter 2

# Introducing budget work

This chapter will:

1. Discuss the importance of budget work and budget analysis
2. Introduce the concept of budgetary work
3. Identify what to gather from a budget

A budget is the most important economic policy instrument any government produces. Writing a budget requires concrete decisions about how money should be raised and how it will be spent. Thus the budget reflects a government's true social and economic policy priorities, often supporting, but sometimes contrasting with, the goals, commitments, slogans, and policies articulated by political leaders. Understanding what governments are *actually* doing, as opposed to what they may say they want to do or hope to do, requires an understanding of what is in the budget.

The government's budget affects the lives of every one of its citizens. The money it raises comes from taxpayers, and the way it is spent on education, health care, public safety, transportation, and infrastructure, among many other priorities, affects the economy and social system in many ways. *Everyone has a stake in the budget process.* But while budgets affect everyone, certain groups such as the poor, children and minorities are often more

vulnerable to the decisions governments make in raising and spending money. Because they often live on the edge, small changes in how governments allocate resources can have a big effect on their quality of life.

Despite the importance of funding to recognise the economic rights of marginalized people, programmes that benefit the poor are often among the first to face cuts in times of budget deficits. Other items such as interest on the debt, the public-sector wage bill, and military expenditures are more likely to have first claim on scarce funds.

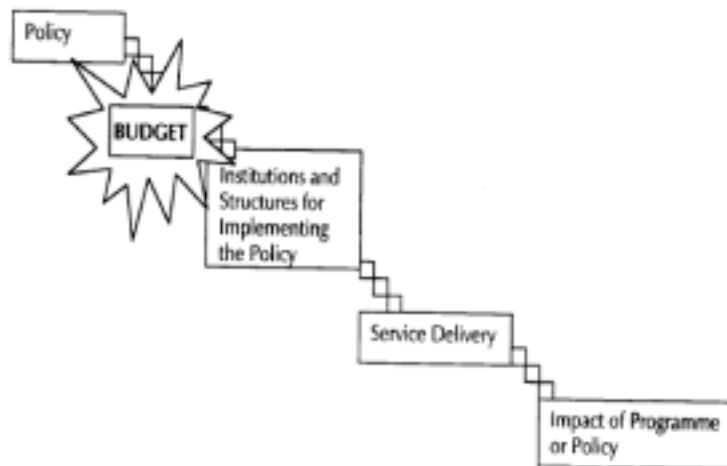
In a wide range of countries around the world, pro-poor groups have discovered that developing the capacity to analyze, understand, and influence the budget can be a powerful tool for advancing their issues. Applied budget work can include the national budget, the budgets of provinces and districts and even budgets of local communities. An ability to engage in the budget process can help human rights organizations in several ways such as:

- Measuring government's commitment to specific policy areas, and contrasting that commitment to other lower-priority areas;
- Determining the trends in spending on programme areas, to ensure that programmes aimed at meeting human rights commitments receive a growing share of the budget over time.
- Costing out the implications of policy proposals;
- Analyzing the impact of budgetary choices on people;
- Assessing the adequacy of budgets relative to international or local conventions and commitments; and
- Identifying sources of new funding for proposed policies.

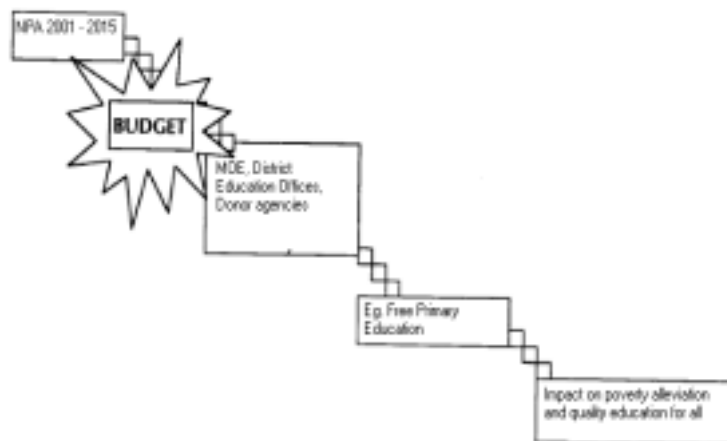
## **2.1 Budget work - extension of existing policy and advocacy work**

Many NGOs and other organizations in advocacy work have been, for many years, pointing out to decision makers when the impact of a programme or policy is not in line with the original policy statement. The diagram below shows a chain from policy statement, through to institutions and structures of

implementation, through to service delivery and ultimately to impact. Many NGOs are now seeing the importance of budgets as a critical missing link in our understanding of how policy gets translated down to the level of impact.



**In Pakistan:**



## 2.2 What can one learn from a budget?

Budgets can be intimidating documents. They are big, full of numbers, and often riddled with technical jargon. Too often budgets provide few useful summary tables, little in the way of historic context and no handy directions for the casual reader. As a result, most people feel intimidated by the idea of trying to delve into the budget, assuming that it is a highly sophisticated, technical, and detached work.

However budget analysis can be reasonably simple and straightforward. Using the tools of arithmetic, adding, subtracting, multiplying and dividing, human rights advocates can learn to talk about budgets and the priorities they embody in powerful ways. After all, while it is easy to argue whether or not the government should spend more on primary education, it may be a lot harder to argue whether spending on education has dropped, if that's what the data show. By sustaining this effort to resolve and understand the budget, human rights advocates can learn to tell a story about the budget and the use of public resources, translating the dry data of a budget into a convincing case for improved and expanded programmes for the poor and other vulnerable people.

Studying and understanding budgets can help answer the following questions:

Adequacy: How much is actually budgeted in monetary terms and is it enough to cover the cost of carrying out the intended policy? One could perhaps ask if the budget for the ESR is enough to provide free primary education. Fiscal estimates for education show a requirement of Rs. 55 billion. The federal allocation has only been Rs. 30.24 billion. Such questions can be raised at all levels (district, provincial and national). Other questions pertaining to governance at the local level can also be raised specific to district level budgets and allocations.

Priority: How does the budget for education compare to resources spent on other areas? The government usually makes promises or policy commitments towards a particular cause but if this is not reflected in the budget it is not keeping its promises. A look at which sector receives the most and the least amount of money in an overall budget reveals where the priorities really lie. In the case of Pakistan, education is poorly funded when compared to defence, general administration and debt servicing.

Therefore allocations to the education sector are modest and often compromised in favor of other priority areas.

Progress: Is the government's response to meeting educational needs improving? It is not always possible to make change happen very fast but by looking at the current fiscal years budget in comparison with the previous years one can tell if changes have been made. One can look at their own district and see if any changes have been brought about in terms of budgetary allocations and distributions in specific sectors such as primary education.

Equity: Are the resources being allocated fairly? For example, schooling in some parts of the country is much in advance of provisions than in other parts. Most rural and remote areas are deprived of basic facilities. Do budgets reflect these inequities and are funds being used to even up or perpetuate these differences?

Efficiency: Is the money being spent efficiently? Is there a big difference between allocation and actual expenditure? In many districts a considerable amount of the education budget is not utilized by the end of the fiscal year. This indicates that money is not being spent and put to good use. There are also different means of getting money down to district and school level such as block grants and tied grants. Block grants often make districts more autonomous with regards to spending resources in order to meet local needs. On the other hand tied grants direct exactly how money must be spent. Capitation and development grants at school level are tied, as they come with strict directions about how the money should be allocated at the provincial or federal level.

Effectiveness: Is the money being spent on the right things? For example, if the objective is to improve levels of educational achievements, where do you allocate spending to have the biggest impact in learning achievements - classrooms, teachers, teachers training, and infrastructure? The distribution of funds between development and non-development expenditure is an important indicator of the effectiveness of government planning and expenditure for desired outcomes.

In order to understand these questions and be able to find answers it is necessary to understand how budgets work.

*Your role as a budgeter*

- a) *Did you know that you have an important role to play in budget planning and production?*
  - b) *How would you like to be empowered or to empower yourself to play an active role in the process of budgeting?*
  - c) *What constraints are you likely to face?*
  - d) *How would you address and overcome them?*
  - e) *Do you play a role in making government expenditure in your district either through CCBs or SMCs or other committees?*
  - f) *Does your district or union have any autonomy in making spending decisions?*
- 

### **2.3 Basic budget principles**

The budget spells out the key policy statements that reflect the highest level of political commitment and social-economic development agenda of the government. The national budget identifies sources of revenue and allocates expenditure to the various sectors of the economy.

The budget is the means by which the government seeks to achieve three economic policy goals:

- a) Maintain fiscal discipline: this means controlling overall government spending so it does not go beyond what money has been raised.
- b) Ensure that allocation of resources is in line with the government's policy goals. Good budgets should start with an assessment of what needs have to be met, followed by plans of how to meet those needs, and then followed by a budget.
- c) Promote economic, efficient and effective use of resources in achieving its policy goals.

In addition, the budget also spells out to government institutions and ministries what the policy priorities are by informing them how much may be spent for specific purpose thereby guiding policy implementation. Finally, the budget process must mean

that the government is accountable to the elected representatives of the people.

In Pakistan the whole public spending planning known as the annual budget of government of Pakistan is prepared and spent behind the curtain. This annual budget is merely an incremental one without assessing the needs and gaps in different sectors. It has also been observed that the presentation of the budget does not indicate how the resource allocation is related to the government's objectives and policies. Often the most pressing problems remain unattended and government budget is utilized elsewhere.

## 2.4 Budget analysis

The budget is made up of:

- **Budget inputs:** This is usually funding. However when communities contribute their time (labor) or material into classroom contraction, it should be recognized as it is a cost that has been met.
- **Budget outputs:** These are usually things that are brought with the inputs, such as teachers (through payment of their salaries) or textbooks
- **Budget outcomes:** These are the effect or impact of the output. In education they should be 'improved learning environment' or 'higher levels of literacy'.

However with budget analysis there is an important issue of indicators. How do we measure the inputs, outputs and outcomes? For example, how do we calculate the value of community contributions? How do we decide on the outputs which we are going to count in order to assess if policies are working? Who has the power to make these decisions and on what basis? This raises many of the issues of participation and accountability discussed later.

*A good budget system will ensure that the total spending is affordable and that resources are spent on priorities and not wasted in inefficiency or corruption.*

Some of the things that can be understood and gathered from a budget are whether the amount allocated is adequate, whether the amount reflects stated priorities, whether there is progress in

meeting objectives, whether resources are being allocated fairly and whether money is being spent efficiently on the right things. The basic tools for budget analysis are:

- Share of gross domestic product
- Percentage change between one year and another
- Annual average growth rates for expenditure on education or other sectors
- Real growth rates (adjusted to take inflation into account)
- Per capita spending
- Comparisons with previous years spending
- Budget breakup into development and non-development expenditure
- Utilization rate at the end of each fiscal year

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*What does budget tracking stand for?*

*It is time to ask questions when you are told that:*

- *The district does not have enough resources for primary education.*
- *Your child should pay tuition fee*
- *The district council does not have enough funds to meet development commitments*

*As you are raising such questions and trying to look for answers you are engaging in the process of budget tracking.*

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## **Introduction to budget systems**

This chapter will:

1. Discuss the budgetary processes and systems
2. Identify good budgetary practices
3. Highlight features of a sound budget

### **3.1 The budget process**

The budget plays a central role in the process of governance, fulfilling economic, political, legal and managerial functions. A good budget process is a tool that enables the government to channel expenditure towards those areas that make the greatest contribution to its objectives.

#### **3.1.1 Six stages of the budget process**

Budget processes differ between countries. However, most budget processes have six generic iterative stages:

*Policy review:* an annual evaluation of the results of public expenditure to inform the updating of policies and plans. This may take the form of an annual Public Expenditure Review or a legislative process involving reports to Parliament, or it may be more ad hoc.

*Strategic planning:* setting expenditure and deficit targets, on the basis of macroeconomic projections, ideally over 3 to 5 years.

Within this framework, medium-term policy targets and expenditure priorities are specified.

*Budget preparation:* submission and negotiation of ministry expenditure bids within budget guidelines and expenditure limits circulated by the Ministry of Finance. This stage culminates in preparation of the budget by the Ministry of Finance and parliamentary review and legislative approval.

*Budget execution:* when the budget appropriations are approved, resources may be released to the spending agencies to implement expenditure programmes. Procedures for the release of funds differ from country to country. In many developing countries funds are released in equal installments either monthly or quarterly.

*Accounting and monitoring of expenditures and revenues:* tracking the composition and level of revenue and expenditure over the year and monitoring the outputs of expenditure.

*Reporting and audit:* the Auditor General reviews compliance with the budget, reporting in detail to the Public Accounts Committee which advises Parliament and initiates corrective actions as necessary.

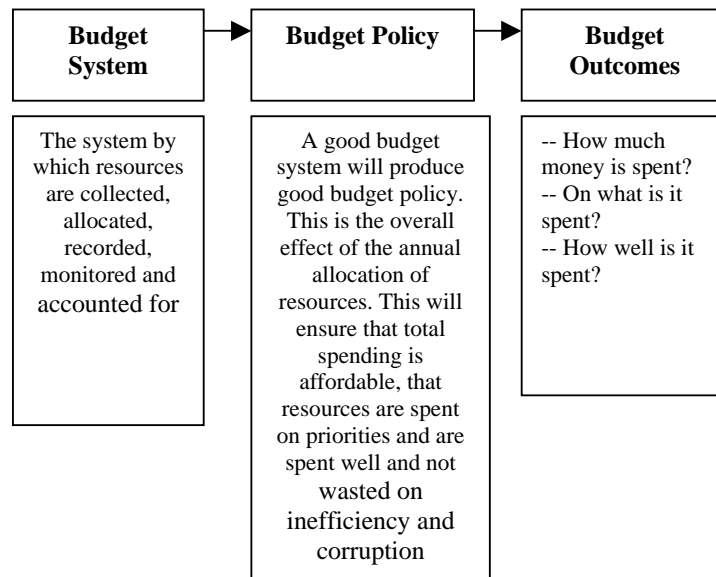
### **3.1.2 Budget process cycle in Pakistan**

Budget Call circular	August – October
Budget Estimation	November – January
Detailed scrutiny by Controlling Officers	November - December
Detailed scrutiny by Finance Department	January – February
Formulation of Budget proposals by Finance Department	April
Federal/Provincial Cabinet approval	May/June
Budget in Federal/Provincial Assembly	June
Authentication of the schedule of approved expenditure by Parliament	June
Funds release by Finance department	July

### 3.2 The budget system

Over the years, the budgetary process in Pakistan has been shrouded in mystery. As in several other countries, for one reason or the other, the budgetary process in the country is usually ambiguous to common people or even to researchers. Further, these documents are often not accessible and understandable to ordinary people as they contain technical jargon that few are able to comprehend.

The overall budget is made of the system, the policy and the outcomes. They can be thought of like this:



The budget system is like the rules of the game. Transparency and accountability can be the way to check that the rules are being followed. The system can only work if people participate in the budget process, but people cannot participate unless they know the system, rules and what is meant to be happening. If this is achieved you have an 'open budget'. *Participation, transparency and accountability* are the three ingredients that make sure policies are effectively implemented and have the desired impact.

### **3.2.1 Transparency**

#### ***Why does it matter?***

In a democracy, citizens have the right to information regarding the affairs of the elected government and transparency helps to create better decision making as everything is done in the open. Without transparency and access to information, there cannot be effective participation by parliament and civil society.

#### ***How does it happen?***

In order for transparency to exist in all government matters, the right institutional arrangements are needed such as the publishing of and access to budget documents. Such information:

- Should be comprehensive and cover everything that people need to know.
- Should be timely and provided early enough for organizations to study and work out its implications
- Should be accurate and easily understood

### **3.2.2 Accountability**

#### ***Why does it matter?***

Accountability helps to promote better decision-making that responds to the needs of the electorate. It also ensures effective policy implementation.

#### ***How does it happen?***

Strong financial management systems are needed for accountability to exist in a set up. It should not take years to get information regarding what money was actually spent and where, which means if anything has not been spent in line with allocations, it is often too late to follow it up.

Along with a strong system, strong financial management legislation is also required so anyone who does not follow the correct procedure can be prosecuted. The National Accountability Bureau is one institution overlooking such matters but has not effectively penetrated into the lower levels of governance.

An independent auditor general can ensure a check on how and where the money is spent by the government and make certain it is allocated properly. Along with that a well-informed parliament, civil society, media and electorate can also play an important role in maintaining fair level of accountability in the country.

### **3.2.3 Participation**

Better participation promotes better budget outcomes, because it promotes:

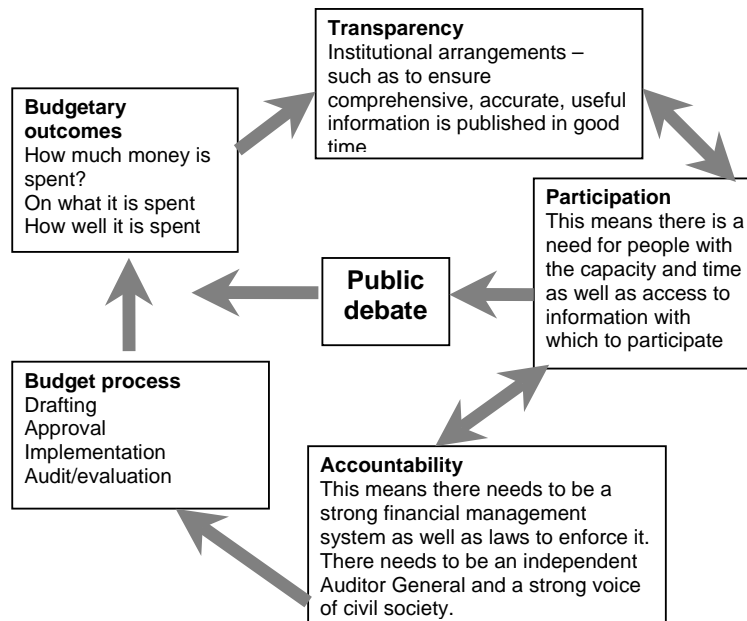
- public debate;
- accountability;
- the building of consensus around policy choices;
- stability as opposed to swings in policy, which might be destabilizing, and
- needs-based budget allocation



*Did you know?*

- *The Executive District Officer-finance makes the budget by prioritizing schemes and sends these schemes to the District Development Committee for consideration and approval which is chaired by the district Nazim among others.*
- *Executive District Officer-education is also a member of the committee*
- *This committee can be an effective mechanism for community participation if all funds utilized come under discussion and the district education department and schools are to show the evidence of the money spent.*

### Summary to show how transparency, participation and accountability combine



### 3.3 Checklist for a good budget system

A good budgetary system should have the following characteristics. By looking at these factors one can determine how effective the budgetary system in Pakistan is.

- A good system should have *transparency* and *accountability* as already discussed.
- It should be *comprehensive*. The budget document should cover everything agreed by the parliament. All expenditures should be covered including work on donor projects, local initiatives and other non-development expenditure. Omission of such detail can alter the overall budget outcome and the reason will not be apparent.
- There should be an element of *predictability* within the process. Planners need to know what resources are going to be available and when they will be released. If

the resources and policies are not predictable then it is impossible to plan effectively.

- There should be *contestability* of the budget system. Different stakeholders need to be able to discuss and attempt to change the spending allocations to ensure that the needs of particular groups are met.
- *Presence* and *sharing* of information is an essential feature of a sound budget system. Sharing of information needs to be both downwards and sideways, such as:
  - NGOs need to be able to share relevant information with other stakeholders to show the effect of spending allocation on vulnerable groups
  - Government needs to publish information in a timely and relevant way, so that other groups can understand its implications. The documents should be available in both English and Urdu and in an easily understandable form.
  - Donors need to provide accurate information about what funding will be available, when and for what purposes, so that government's plans can take that into account.

- 
- a) *Discuss in groups as stakeholders, your role in this cycle*
  - b) *Did you know that most of the budget resources come from you?*
  - c) *Is the parental community contribution part of the budget?*
  - d) *Do you know that the NGOs budget is not captured in the national budget?*
  - e) *How can you enhance your participation in your district's decision-making process pertaining to budgetary decisions?*
- 

### **3.4 What kind of questions can you ask as stakeholders?**

As a matter of practice, various stakeholders at various levels should be able to raise these basic questions. Besides, a simple report should be developed in a participatory manner to be used

as a collective tool for mobilization and advocacy. Some of the basic questions include:

- Are the ideas of stakeholders (community members, government officials, ministries etc.) looked for and used in deciding budget priorities at national, provincial and local government levels?
- Is the budget process given any form of publicity? Are documents available for circulation?
- Is there a good mechanism for integrating proposals from village level into local/district government level?
- Are stakeholders sufficiently represented at local government level? Or are the decisions made only by the government at different levels?
- Do projects at grassroots level have management committees with appropriate gender representation? Are these working effectively?
- Are these committees (SMCs, CCBs, and Education Committees) integrated in the entire project management and life cycle? Or are they only there for agreeing to the project or not given information on parts of projects?
- How are resources disbursed to the districts? Who controls local government spending?
- How is money disbursed and allocated to the various sub-sectors in the ministry of education?
- Has money been allocated to schools and if yes how is this money allocated?
- What is role of the district in resource allocation?

## Chapter 4

# Problems in budget processes

The objectives of this chapter are:

1. To focus on flaws in the budgetary process
2. Identify problems related to working with donor funds

Previously we explained what the ideal pattern for a budgetary cycle is like, but the problem is that it often doesn't create budgets which are in favor of the poor. Some of the reasons for this were also explained. The political factor is an important dimension, and problems are made worse by technical drawbacks within the budget systems and processes. Some of these problems are internal while others are external and beyond the control of the government. A few are explained below.

### 4.1 Internal problems

#### ***4.1.1 Base budget is not reviewed, but used for automatic add-ons***

Ministries and departments generally consider the previous year's budget as the base and request additional funding accordingly, as a result of which the budget is merely an incremental one without reflecting the needs of the society. Ideally this would be on the basis of an expansion of the services to be provided, but more often it is just a percentage increase. With this approach there is little scope to review the relevance,

efficiency and effectiveness of existing programmes or the level of administrative overheads

#### **4.1.2 Expenditure is not related to resource availability**

Since base expenditures are taken as fixed, they can become the starting point for the whole budget process rather than determining expenditure on the basis of resource availability. Thus budgets are sometimes not realistic and reflective of public priorities and needs.

#### **4.1.3 Strange spending incentives (spending in order to spend, or arbitrary cuts)**

Most often ministries and departments tend to ask for more than they need as they expect their proposals to be cut back. Consequently:

- The ministry of finance will be faced with spending proposals that greatly exceed overall resources, and impose cuts. The finance ministry has to work to a tight time deadline and does not always understand the needs and priorities of the spending ministry or department, so what they cut may not be what the ministry would choose.
- Since the ministry or department, does not feel directly responsible for the final budget figures it has little commitment to the limits imposed.
- Spending ministries and departments will tend to commit funds as quickly as possible, for fear that later cuts will be imposed. They may even commit beyond their official spending limits.
- Spending ministries and departments have no incentive to make savings. Each agency needs to fully spend its budget by any means necessary. To avoid under spending, there is often a surge in agency spending in the last quarter often on items which are not high priority.

#### **4.1.4 Unrealistic revenue projections**

This often makes the problem of inadequate funds worse, because the amount that is finally available to the ministries and departments is not in line with what they expected and planned for.

#### **4.1.5 Departmental rather than programme or output orientation**

90 percent of the budget is allocated for non-development expenditure which includes salary and non-salary costs. Budgets are prepared by and for administrative units rather than on the basis of the government's objectives, programmes and activities. The first priority is keeping the administrative machinery running smoothly and often not enough is left for development activities. This results in schools without books or inspection services without fuel for their vehicles due to which they cannot visit schools.

#### **4.1.6 Budget does not account for all forms of expenditure**

A good budget should be comprehensive, meaning that everything on which the government spends money should be included in it. If the budget does not give a full picture it is very difficult to see whether spending allocations are in line with the stated policy priorities. Commitments to parastatals, donor supported projects etc. need to be taken into account when formulating the budget.

### **4.2 The impact of external aid**

Implementation of government priorities may be held back by the way donors or development partners work.

#### **4.2.1 Differences over priorities and how resources are allocated**

If government and donor priorities do not coincide, donors can be funding an aspect of education which the government is not prioritizing. In this way, the impact of donor aid can distort the overall spending pattern in the sector.

- Few bilateral donor or development partners fund recurrent costs, aid often produces a bias towards infrastructure projects with inadequate support for ongoing running costs (e.g.: lots of classrooms, but not enough teachers or books).
- Sometimes donors have a preference for funding certain parts of the country and this can result in uneven (or duplicate) provision of services, projects that are

expensive to manage, and a lack of sustainability. In the worst cases, governments may not know how much donors spend when or on what.

#### **4.2.2 The way donors operate**

Some of the other problems that are faced in the face of donor operated projects are as follows:

- The erratic and unpredictable nature of donor disbursements can cause budget instability and can lead to grouping expenditure at the wrong times. In addition donors are often unwilling to make commitments beyond the short term.
- If one donor sees itself as having special expertise in a particular area, they sometimes implement and fund according to their own procedures. And then another sees itself as having special expertise in another area and does the same. The overall impact may not add up to coherent improvements.
- Sometimes, ministries may undertake their own negotiations with donors without the knowledge of the ministry of finance and receive project funding that is not captured in the budget.
- Perhaps most serious of all, some donor projects have tended to be set up outside core government systems, often employing when the need is to build it. Senior government personnel spend time dealing with accounting and reporting requirements which are different for each donor, rather than managing the development of the whole sector.

#### **4.3 Why doesn't this system deliver on pro-poor budgets?**

There is a gap between stated policy and practice, which in general comes out of tensions between government and donor priorities, national and local priorities and between different political parties. In particular the following specific problems can be seen:

- 1) Lack of good information and accurate diagnosis of the problems and priorities of the poor and how government

action may help to move them out of poverty. Poverty reduction strategy plan (PRSP) is working towards this. Sector studies can contribute to understanding connections between education and poverty eradication. Education affects productivity and growth besides contributing to a reduction of poverty. Primary education forms the base on which the entire educational structure stands. Research indicates that rates of return to investment in education are generally high especially at the primary level. Both private and social rates of return at primary level are comparatively higher than secondary and tertiary level.

- 2) Failure to direct government expenditure towards priorities that are consistent with the diagnosis of problems and solutions: Sometimes it is due to donor pressure not coinciding with government priorities. Sometimes it is due to internal problems like always building on previous year's budget rather than working on the basis of needs.
- 3) Lack of good feedback mechanisms of monitoring the effect of government policies and programme to form corrective action where necessary.
- 4) Lack of accountability: weak or ineffective pressure on government to deliver on stated policies and/or to change policies. This is to do with the strength of democratic structures and the capacity of key players like councilors at district level and the civil society.
- 5) Difficulties in building the budget from the bottom up and to ensure that grassroots priorities and resources are taken into account. Most of the budget at the district level uses district and provincial level resources. Most policies at national level do not take into account the problems faced at the district level.



## **Chapter 5**

# **Introduction to conducting budget analysis**

This chapter will:

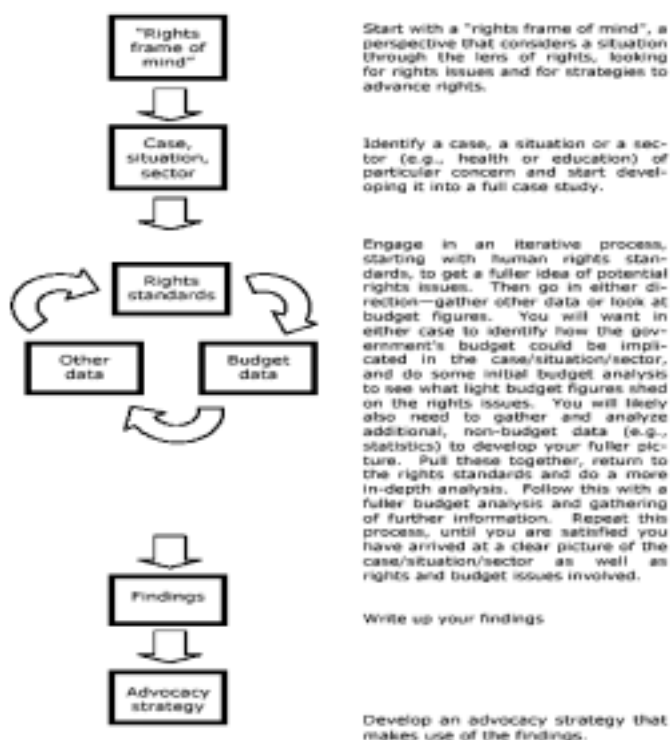
1. Discuss how to get started on budget work
2. Identify the use of budgetary analysis
3. Highlight limitations of budgetary work

## **5.1 Getting started on budget work**

### **5.1.1 Decide on a research issue**

There are different starting points:

- By population group – e.g. people with disabilities or marginalized communities or girl children or remote areas
- By government programme – e.g. Education Sector Programmes, Non-formal Basic Education
- By issue – e.g. low enrollment, high dropout rate, underutilization of school funds
- By using policy documents as benchmark – e.g. poverty reduction strategy papers, ESR etc.



***What you decide to do depends on what information is available:***

For example, if information on budget allocations and expenditure priorities is available and the budget is reasonably comprehensive and breaks down into line items in a transparent and useful way, you can do calculations to show for instance:

- Are spending patterns in line with stated policy priorities?
- How does government spending on debt servicing compare with spending on development needs?
- What proportion of resources is going to the poor, women, children etc?
- Have government spending patterns changed over time?

- Is there equity by region and district in how resources are allocated?

If not all the relevant information is available, other activities may be relevant:

- Case studies (such as to show the impact of a particular policy or the quality of a service or distribution/equity implication of a funding mechanism)
- Tracking studies (for example, to trace any blockages or leakages as money is transferred out of ministry of finance down to district or school level)
- Advocacy to promote public expenditure management and wider governance reforms towards greater transparency, consultation, participation or capacity building, or technical reforms (such as to improve audit processes, or financial management)

### **5.1.2 Assemble the relevant documents**

However, budget documents alone are not enough. One needs all the relevant policy documents both from education and from other cross-sectoral initiatives. Documents from local, national and international levels may also be relevant. These might include district plans, PRS papers and updates, or international conventions such as the convention on the rights of the child.

Some of the actual budget documents that can be accessed for examination are:

- The Annual Development plan for each district
- District budgets
- Federal budgets
- Budget summaries (district, provincial and federal level)
- Budget for education group of offices
- Schedule of establishment
- Sector wise ADP
- School budgets
- Education programmes/project budgets at the district level (government, donor, NGO funded)
- Education profile
- Distribution of budget grant under no. 15 (education)

### **5.1.3 Conduct the analysis and disseminate the findings**

NGOs, Civil society organizations, community groups, students, experts etc. should:

- Make the research and findings accessible to the policy makers and media. This implies that documents should be short in length, avoid technical language and be to the point.
- Disseminate findings on time. For example releasing an analysis of the impact of last years budget at a time when its findings can influence discussion about this year's budget.

There is lots of relevant budget work that NGOs can be engaged in that involve different skills such as:

- Obtaining data
- Conducting analysis at different levels: local/district, provincial, national and international
- Capacity development of other organizations to undertake work
- Capacity development of decision makers and media to understand the findings
- Dissemination of the findings in an accessible way
- Orientation sessions to involve more people in participatory budget analysis

Very few organizations have all these skills. Working in partnerships and in networks can be an ideal way of ensuring effectiveness. Getting involved in budget work can be a very big undertaking. For some individuals and organizations there are hurdles which have to be overcome before the work can be started. It is best to be clear where these obstacles are so that one can tackle them.

- Do the problems lie within the budget system so that the problems are with transparency of information, accountability of the budget systems and processes and with participation in these?

- Do the problems lie in us and in our organizations? Is there a lack of skills, support or authority to prioritize this work?

## 5.2 Use of a budget analysis

A budget analysis will be useful in the following circumstances:

Fact-finding and documentation: Getting the facts straight is fundamental to addressing any human rights issue. A situation may appear to be discriminatory or otherwise problematical, but it is important not to draw conclusions prior to gathering as much relevant information as possible and analyzing it carefully. In a large number of situations, what a government has spent or not spent to address a problem can be a pivotal factor. In such situations, budget figures can be a valuable component of the facts gathered and budget analysis can tell us a lot about what those figures mean.

Community education: Many groups are involved in working with communities to ensure that they are familiar with their rights and know how to claim them. A community that is struggling to secure adequate education for its children may become energized to demand accountability from local government officials when they are provided with specific information about expenditures the local government is supposed to make to hire more teachers.



*Did you know?*

*The district governments are fully empowered to allocate expenditures to various sectors in accordance with their own spending priorities that are evident from the annual budgets approved by the district councils?*

Policy or law reform: Policies or laws may be inadequate to protect the rights of specific groups, such as indigenous communities, or sectors of a society, such as women or children, and may, in some cases, actually harm them. Human rights work often involves bringing evidence to the government to demonstrate the detrimental impact of a policy or law, with the goal of reforming one or both. A budget, which should be an embodiment of a government's policies and laws, can reveal

whether the latter do, in fact, protect and promote human rights—and, if they do not, what needs to be changed.

*Working with the legislature:* On many occasions it is necessary to shed light on situations that could involve human rights violations, in order to draw attention to them and bolster the role that legislative bodies—such as the Parliament—can play. This can be particularly true with regard to budget work, since legislatures are the natural counterweight of the executive branch of a government. Many groups have channeled relevant budget analysis to education committees, gender and equity committees as well as budget committees in the Parliament, in order to bring them into discussion and move them to exert pressure on the government.

*Filing complaints or “shadow reports” with intergovernmental bodies:* At times domestic pressure to move a government to comply with its rights obligations has little effect and it becomes necessary to go to regional or international bodies that are charged with overseeing a government’s compliance with its rights obligations, in the hope that pressure from the regional or international community will move a government where domestic pressure alone has been inadequate.

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*How will budget tracking benefit your district?*

- a) *Discuss as an interested party e.g.: tax payer, member of the SMC, or stakeholder in the district how budget tracking will benefit your district.*
  - b) *List down in order of priority the consensus reached*
  - c) *Is budget tracking a worthy exercise to undertake? Are you prepared to invest time and resources in the task?*
- 

### **5.3 The limits of budget analysis**

While budget analysis is a powerful tool for understanding government's priorities, there is a wide range of questions budget analysis cannot answer. Most important, while an analysis of the budget can identify what has been spent or is being spent, it cannot ultimately determine what should be spent. It is a human rights issue, because human rights obligations

constrain or direct the government in several ways, obliging them to allocate resources to the fulfillment of rights.

Additionally, while an analysis of both proposed and actual spending is useful, just looking at the budget does not tell you how effectively or efficiently the money is being spent, or whether the resources allocated are reaching their intended purpose. Looking at the budget can give indications of what populations are being served, but an objective analysis of the budget cannot duplicate the critical information provided by observation in the field of how programmes actually operate and who is actually served.

In addition, budget analysis needs to be supplemented by detailed information about the economy, the population, regional issues, and specific programmes. Budget analysts typically know a great deal about the overall budget, but may not have such detailed information about any particular area of the budget, such as education, community development, and so on. For this, budget analysts need to rely on partnerships with others who specialize in particular areas. It is this sort of partnership or coalition that can provide a dynamic resource to challenge or support government spending patterns.



## Chapter 6

### Group activity

This chapter will discuss

1. How to engage community for budget analysis
2. How to measure progress of an ongoing activity through community involvement

#### 6.1 Calculating and tracking total expenditure for schools

The total expenditure for each school is made up of current and development expenditure. The district government incurs the current expenditure while the development expenditure is incurred both by the district and provincial governments. The detailed expenditure components of expenditure at each school are discussed in detail in the budget tracking manual.

Expenditure incurred for each school by the district government for current expenditure and district and provincial government for development expenditure has to be added to arrive at the total expenditure being incurred at a school.

*(Please refer to budget tracking manual for detail)*

##### 6.1.1 Current expenditure

- Salary expenditure - from detail prepared by the EDO-education and EDO-finance and planning for the

relevant district office supported by the Schedule of Establishment (which shows the assigned and vacant posts for that sector) and allocation to each school

- Non-salary expenditure for the schools - from the budget head-wise allocation made for each schedule.

### **6.1.2 Development expenditure**

- From the districts own sources - scheme wise detail. In case scheme wise detail has not been attached to the budget document there would be an approved list of schemes that are being implemented
- From provincial sources - e.g. Tamir-e-Punjab (schemes of elected members) and the Education Sector Reforms project

### **6.1.3 Quantitative data**

This kind of data can be made available from other documents on missing facilities, different schemes, projects etc. The school wise record produced under the Education Management Information System (EMIS) can also help provide useful information.

## **6.2 Effective tracking of the implementation of projects**

In a group, please discuss your role in school expenditure monitoring. Discuss as stakeholders and identify how you can trace where the bottlenecks are, who is responsible and how you can deal with the problems?

Pick a practical education project and conduct a budget tracking exercise (what questions have you raised)

*Example:*

- *Take a school project e.g. building a classroom. Outline and discuss the following:*
- *How was the project conceived and how was it approved?*
- *Were the local people involved?*

- *Who is implementing the project and how is it being implemented?*
- *How many resources were allocated for it where did it come from?*
- *Who is supervising the buying and utilization of resources?*
- *Is the project implementation on course as planned?*
- *If the project is complete, is the building as per the description of what was required?*
- *Is the classroom used for what it was meant for?*
- *What proof is available of evidence of investment etc.?*

### **6.2.1 Work plan and time frame**

Every well designed project has a detailed and clear implementation schedule. The work plan or schedule lists the activities to be undertaken under a specified timeframe. So there is a need to track whether the activities are being conducted according to the plan. Many times the projects are prolonged or held back due to a delay in the disbursement or lack of funds.

Following questions are important during the tracking exercise:

- Are you on schedule as per the work plan?
- What activity is supposed to be going on?
- How are you going to catch up on time?
- What is the reason for delay if any?

Such questions help identify bottlenecks that hinder the implementation of the project on time.

### **6.2.2 Financial resource management**

The funds that finally reach the project, however little, should be utilized efficiently and for the intended purpose. The amount disbursed should thus be monitored closely to ensure that it benefits the target population. Therefore it is important to keep a proper record of cash inflows and outflows.

### **6.2.3 Human resource management**

There is need to track the project personnel to ensure that they are recruited as planned and have the necessary qualifications. Sometimes project managers employ relatives and friends who

do not meet the job requirement or over-employ resulting in unnecessary expenditure due to heavy salary payments.

#### **6.2.4 Documentation and records**

Lack of documentation and records can lead to misuse and misappropriation of project funds. During the tracking exercise, it is necessary to ensure all project activities, material, equipment and stores are well documented and records well kept. The person in-charge should be able to avail all records and documentation for verification and inspection at a short notice.

#### **6.2.5 Procurement and use of materials**

It is important to track procurement procedures and use of materials for projects because this is where corruption and mismanagement of resources is rampant. When tracking you may need to ask:

- Whether there is any procurement procedure being followed. If the project is government or donor funded, there are clear procurement procedures to be followed.
- Whether materials procured meet the required specifications (the people doing the tracking should insist on seeing the materials).

- 
- a) *What do you think is your role in tracking procurement and use of materials for the education sector in your area?*
  - b) *Did you know that most thefts of funds take place during procurement and supply of goods and services?*
  - c) *Discuss as interested development partners how you can monitor this process to ensure that quality goods and services are procured for efficient and effective implementation of education projects?*
  - d) *If you discover that a lot of funds have been stolen through poor procurement procedures, what action would you take?*
- 

#### **6.2.6 Monitoring and evaluation of activities**

This is to establish whether the sponsors of the project carry out regular monitoring and evaluation of the project. This helps to

improve the efficiency and effectiveness of the implementation of the project. It is therefore necessary to know:

- Whether there is an evaluation and monitoring team for the project?
- How often does the team visit the project site/ school?
- When was the last time the team visited the site?



*Did you know?*

- *The National Reconstruction Bureau has set up Citizen Community Boards which are to operate at the village ad union council levels.*
- *By providing for 20 percent of the total funds in cash, the remaining 80 percent is accessible from the approved budget.*
- *All registered civil society organizations, including PTAs/SMCs, can be re-registered as CCBs to gain access to district funds.*

### **6.3 Impact assessment**

Impact assessment of any project is done at the end of its implementation. The time period varies from project to project. Some projects take up to five years while some might take six months. The impact needs to be assessed against the set goals and objectives of the project. An assessment of how effective budget allocations are in terms of promoting key education indicators such as access, quality, relevance, participation and enrollment is vital.

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*In a group discuss the following*

*a) Identify and list the key education indicators that you know.*

*b) Which of the identified indicators have improved after the education project in question has been implemented? For example has building of extra classrooms increased school attendance and teacher training improved quality of education etc.?*

c) Which of the identified indicators have not improved after implementation of the education project in question? Give reasons.

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The following activities will be necessary for conducting impact assessment of a project:

### **6.3.1 Achievement of Objectives**

Tracking achievement of objectives is important because the success of any project is determined by the extent to which the set objectives have been met. For example, if one of the short-term objectives of a bursary project is to give bursaries to 1000 girls by the end of the year, it is necessary to assess whether the objective was met. It is through meeting the set objectives that the project is able to have significant impact on the beneficiaries.

### **6.3.2 Usefulness of the Project**

It is at this level where issues of how the project changed the lives of the people come in. This will measure the usefulness of the project for the target population. If the project had negative effects on the lives of the people, then it was unnecessary and a wrong choice of project for the people. By taking any ongoing project or recently completed project as an example the following questions may be probed:

- Who benefited from the project?
- Did the project change the lives of the beneficiaries? For example, if it was a school textbook project, did it improve retention and transition rates in schools?
- Did the project have any side effects? For example, the School-feeding programme may increase dependency syndrome in a targeted community.
- Did the project give employment to the local community?
- Does the project give proper service to the target population?
- Did the community get value for the money spent in the project? At this juncture, one may need to assess output verses input.

- Are there any long-term effects of the project to the community? For instance, evidence of effects such as poverty reduction and improved standard of living of the beneficiaries.

### 6.3.3 Acceptability and Sustainability

There is a need to assess whether a project is acceptable or not, then go further to establish whether it is sustainable. For the purposes of tracking the above the following questions may arise:

- Who initiated the project?
- Was the community involved?
- Does the community like the project?
- Are there set mechanisms for sustaining the project by the community?

Success in ensuring that the community has the capacity to sustain the project has a long-term impact. It implies that the community is going to continue benefiting from the project for a long time leading to sustainable development of the target area.



#### *Did you know?*

- *Zilla council members are your representatives; it is their duty to represent your union council in the District Council*
- *You have elected members of the Zilla Council. It is now their responsibility to take up issues of your area in Zilla Council sessions*
- *As a community member one should ensure that the Nazim is aware of the issues and problems of your area through your Union Nazim*
- *As a community member one should also ensure that the Nazim is easily accessible and addresses ones needs in a just and equitable manner*
- *The District Administration, unlike previous district governments is now answerable to representatives elected by you*

- *Previously decisions concerning the development of the district needed approval from the province but not any more; these decisions are now taken by the District Government and implemented by the District Administration*
  - *Budgetary allocations for the district development plan are approved in the Zilla Council and not by the Provinces.*
  - *As a community member one should keep contact with ones elected representatives*
  - *You should never feel shy to access any information that you may need e.g. budget figures, district development plans etc*
  - *Monitoring Committees are the eyes and ears of the Local Government System; Inform them should you feel unsatisfied by the performance of any office of the District Administration;*
  
  - *That If the EDO education is not addressing your genuine needs or problems, you should inform the Monitoring Committee Education*
  - *You should keep close contact with your Nazim and Naib Nazim and update them on the issues/problems faced by your community*
  - *You should attend Union Council sessions so you know what's happening in your Union*
  - *You should Inform monitoring committees on the performance of the Administration in the union, tehsil and the district*
  - *You can approach the Musalihat Anjuman for resolving small disputes, it will save you valuable time and money*
  - *You can form Citizen Community Boards within your community and undertake projects otherwise neglected by the Local Government*
-

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The Commonwealth Education Fund (CEF) is a joint initiative of Action Aid, Oxfam and Save the Children UK. The fund aims at strengthening civil society participation into the design and implementation of national and local education plans through support to broad-based national level alliances as well as through tracking government spending on education and supporting documentation of innovative approaches that help the excluded children.

